

(Rev. 10/96)

FORM CT-590

Athlete and Entertainer Withholding Exemption Certificate

PERFORMER OR PERFORMING ENTITY

| | | |
|----------------------------|--|-----------------------|
| Name | Address | City, State, ZIP Code |
| Contact Person | Telephone Number | |
| CT Tax Registration Number | Social Security Number or Federal Employer Identification Number | |

DECLARATION OF RESIDENCY BY INDIVIDUALS

I am a resident of Connecticut and reside at the address shown above. Should I become a nonresident at any time, I will promptly inform you. I understand that even though Policy Statement 96(1) does not require Connecticut income tax to be withheld from my compensation for my performance in Connecticut at (name of venue) _____ on (performance date(s)) _____, nevertheless my compensation remains subject to Connecticut income tax. I hereby declare, under the penalties of false statement, that the information contained herein, to the best of my knowledge and belief, is true, complete and correct.

| | |
|-----------|------|
| Signature | Date |
|-----------|------|

DECLARATION OF ANNUAL CONNECTICUT SOURCE INCOME BY INDIVIDUALS

I will earn \$1500 or less during the calendar year for services performed in Connecticut. Should my earnings from services performed in Connecticut exceed \$1500 during the calendar year, I will promptly inform you. I understand that even though Policy Statement 96(1) does not require Connecticut income tax to be withheld from my compensation for my performance in Connecticut at (name of venue) _____ on (performance date(s)) _____, nevertheless my compensation remains subject to Connecticut income tax. I hereby declare, under the penalties of false statement, that the information contained herein, to the best of my knowledge and belief, is true, complete and correct.

| | |
|-----------|------|
| Signature | Date |
|-----------|------|

DECLARATION BY ORGANIZATIONS MAINTAINING AN OFFICE IN CONNECTICUT

The above-named organization maintains an office in Connecticut at the address shown above. Should this organization cease to maintain an office in Connecticut, I will promptly inform you. If the above-named taxpayer is a partnership or limited liability company, I further certify that the organization will file Connecticut returns and withhold on foreign and domestic nonresident partners or members when required. I understand that even though Policy Statement 96(1) does not require Connecticut income tax to be withheld from payment made to the above-named organization for services performed in Connecticut at (name of venue) _____ on (performance date(s)) _____, nevertheless compensation paid for services performed in Connecticut remains subject to Connecticut income tax. I hereby declare, under the penalties of false statement, that the information contained herein, to the best of my knowledge and belief, is true, complete and correct.

| | |
|--------------------------------|------|
| Name and Title (type or print) | |
| Signature | Date |

DECLARATION BY ORGANIZATIONS REGISTERED TO WITHHOLD CONNECTICUT INCOME TAX

The above-named organization is registered to withhold Connecticut income tax and will withhold and remit Connecticut income tax on behalf of individual athletes or entertainers for services performed in Connecticut at (name of venue) _____ on (performance date(s)) _____. Should this organization cease to withhold Connecticut income tax, I will promptly inform you. I hereby declare, under the penalties of false statement, that the information contained herein, to the best of my knowledge and belief, is true, complete and correct.

| | |
|--------------------------------|------|
| Name and Title (type or print) | |
| Signature | Date |

FORM CT-590 INSTRUCTIONS

GENERAL PURPOSE: This certificate is to be provided with **Form CT-588, Athlete and Entertainer Reduced Withholding Request**, by individuals or organizations who qualify as exempt from income tax withholding for athletes and entertainers, as described in Policy Statement 96(1), *Income Tax Withholding for Athletes and Entertainers*.

A **qualifying individual** is either:

- an individual athlete or entertainer who is a **resident** of Connecticut. A resident of Connecticut includes every individual who is in Connecticut for other than a temporary or transitory purpose and any individual domiciled in Connecticut who is absent for a temporary or transitory purpose. A valid Connecticut street address will be considered an indication of an individual's residency status. A valid Connecticut street address does not include a Connecticut post office box, an "in care of" address or a forwarding address.
- an individual athlete or entertainer who reasonably expects to earn **\$1500 or less** during the calendar year for all services performed in Connecticut.

A **qualifying organization** is either:

- an organization that **maintains an office in Connecticut**. A corporation, limited liability company or partnership has an office in Connecticut or it has an office in Connecticut that is continuously maintained, occupied and used by its regular employees, who are regularly in attendance to carry on its business in its own name. A valid Connecticut street address will be considered an indication that an organization maintains an office in Connecticut. A valid Connecticut street address does not include a Connecticut post office box, an "in care of" address or a forwarding address.
- an organization that is **registered to withhold** Connecticut income tax.

INSTRUCTIONS FOR THE PAYEE PERFORMER OR PERFORMING ENTITY: This certificate is to be issued and signed by an individual athlete or entertainer or by an officer of a qualifying organization to establish that Policy Statement 96(1) does not require Connecticut income tax to be withheld from the Withholding Agent's payment to the individual or organization. This certificate is valid only if completed in good faith by a qualifying individual or qualifying organization. The good faith of the individual or organization will be questioned if the individual or representative of the organization has knowledge of facts that the individual or organization is not a qualified individual or organization.

FOR FURTHER INFORMATION: For further information on the withholding policy for athletes and entertainers, see Policy Statement 96(1) or call the Entertainment Withholding Section at 860-541-4550 Monday through Friday, 8:15 a.m. to 5:00 p.m. To order forms and publications, call the Department of Revenue Services at 860-297-5962 (Hartford area or out-of-state) or 1-800-382-9463 (in-state) and choose option 3, using your touch-tone telephone. This option is available 24 hours a day. Telecommunications Device for the Deaf (TDD/TT) users only call 860-297-4911.